

Technical Guide for Special Education Staff Documentation

I. Staff Documentation Requirements

As staff in Vermont school districts are often used to perform a variety of duties, the amount of salary charged to the Special Education Expenditure Report needs to be documented to show that it was actually used to provide special education services. Staff documentation is required for all staff whose salary and benefits are reported as eligible K-12 cost on the Special Education Expenditure Reports. Also, if the school district uses contracted staff for special education functions, then staff documentation is required for the contracted staff. The basic requirements are:

- a core staff designation list,
- sample weekly schedules for core staff (who are 100% core staff) with their caseload list showing the type of plan (IEP, 504 or EST) requiring the service being provided,
- two-week time studies for all other special education staff with their caseload list, and on-going documentation for staff only periodically providing special education services.

Technically, if a staff person is designated core staff for only part of their work schedule, the school could document that part of their schedule using the core staff documentation process and the rest with the two-week time studies. However, if the time split between core and non-core is not clearly defined, then the school should have the person complete the time studies to document their whole work schedule and mark the specific blocks on the time studies that the person is designated as core staff.

II. Core Staff Documentation

In FY-94, core staff was established in accordance with VT Board of Education Rule 2366.2.1. It required the Commissioner to establish core staff levels for each school district as the full-time equivalent (FTE) number of licensed special education teachers and special education program aides employed for providing mainstream special education services during school years 1990-1991 and 1991-1992. The core staff FTEs were established and sent to the supervisory unions. The core staff allocation listed each school district within the supervisory union as well as the supervisory union and showed an FTE for professionals and FTE for aides. The core staff allocations can only be changed by the Department and the only changes allowed are reassignment of staff within the supervisory union if the provision of specific special education services is moved from one entity to another. The most common reason for a change is that the staff for a specific service were employed by the supervisory union when the allocations were created and the staff is now hired directly by the school districts.

A. Core Staff Allows Flexible Use of Special Education Staff

The eligible cost rules originally just allowed the time special education staff spent performing special education duties to be charged to special education. Act 230 encouraged school districts to serve students outside of special education when possible and required districts to establish an Educational Support System. However, for students no longer eligible for special education, the school districts lost reimbursement on services provided. In order not to penalize school districts for following the direction set by Act 230, the core staff rule was adopted to allow a limited number of special education staff to have flexibility in whom they served without decreasing their special education reimbursement. The flexibility is limited by the FTE established as well as the students that they can serve and still have cost reimbursed as a special education cost.

Core staff time can be used to provide services to three groups of students:

1. Students receiving services in accordance with their IEPs,
2. Students receiving services required by their 504 Plans, and
3. Students receiving services in accordance with their EST plan.

Core Staff can serve these categories of students either individually or in groups. The school district is expected to keep copies of the students' plans. For EST plans, the minutes of the meeting where the services were decided is sufficient if a separate plan is not prepared. The core staff is also allowed to perform related administrative work including special education evaluations and a reasonable amount of EST meeting time.

Core staff flexibility is limited and the following lists some ways core staff time can not be used:

1. Core staff time can not be used to provide preschool special education services.

The core staff rule is one of the eligible cost rules for the special education funding formula which only covers kindergarten through 12th grade services. Therefore, core staff usage can only be used for serving kindergarten through 12th grade students. Core staff assigned to special education staff providing preschool services will not make the preschool costs formula eligible. The only exception is for transition for Essential Early Education (EEE) students who will be entering kindergarten. The time that special educators who provide kindergarten services spend in transition meetings and IEP meetings for students who will be entering kindergarten is an allowable K-12 cost. This should be limited to the transition meetings and not for providing on-going services for the EEE students.

2. Core staff time can not be used to provide special class instruction in a self-contained or separate day program (also known as alternative programs).

The core staff rule is designed to cover mainstream special educators. One of the basic concepts under Act 230 was that school districts should not have to use the cumbersome special education process to provide services to students needing only a small amount of services. The argument was that it would be more cost effective to just serve them without going through the special education evaluation and IEP process. Therefore the flexibility was created through core staff to serve any combination of students requiring services on their IEPs, 504 plans or EST plans. This flexibility is not meant to extend to providing a student's basic education for their whole school day or a significant portion of that day. Core staff designation can not be assigned to staff providing services in a self-contained or separate day program.

3. Core staff time can not be used to provide services to students who are not on any type of plan.

The flexibility allowed to core staff is limited to serving combinations of students requiring services based on their IEPs, 504 plans or EST plans. The 504 and EST categories were the groups of students considered as needing additional services when the core staff rules were adopted. It does not allow for serving students who have no plan. It is allowable to designate time that special educators spend attending EST or 504 meetings as core staff time as long as it is a reasonable amount of time.

4. Core staff time can not be used to perform general duties or teaching a whole class.

Core staff time can only be used for serving combinations of students requiring services based on their IEPs, 504 plans or EST plans. Time designated as core staff time can not be used for performing general lunch, recess or other types of duties. Also core staff time can not be used for providing instruction for general education classes.

B. Core Staff Documentation

The required documentation for core staff consists of:

- A list of professionals and aides designated as core staff for the year including the core staff FTE for each.
- For each staff designated as core staff for 100% of their time worked, the following can be used instead of the two-week time studies:
 - A sample weekly schedule which reflects how time is used for each period of the school day or service period and
 - A caseload listing showing all the students that are served by the staff member and whether the services being provided are required by the student's IEP, 504 plan, EST plan or some other reason.
- Staff that are designated for core staff for only part of their time worked, use the time study documentation process and indicate the specific blocks of time on their time studies which makes up their core staff FTE. The blocks can be indicated by highlighting, color coding or any other method that is clearly visible.

C. Review of Core Staff Documentation

The sample weekly schedules and caseload lists must be collected during the school year and reviewed to make sure that each is complete. The review should check the following:

- 1) The sample weekly schedule shows what the employee normally does for a complete week for the complete amount of time that they work. So if the employee is paid to work from 7:45 to 3:30 with twenty minutes for lunch, then the sample schedule should cover that whole time frame and the time excluded for lunch would need to show as employee lunch. This means that the beginning and ending times for the periods are correctly noted and that the only time missing may be the time between class periods.
- 2) For each and every period or service block making up the employee's complete schedule, the activity needs to be indicated as well as the students being served usually indicated by their initials. For teachers who are providing instruction in various academic subjects, the activity should be the subject being taught such as English - A.B. and C.D. or Math Tutorial - E. F. For other blocks, the activity should be a concise description of what the staff person is normally doing. Examples which are often seen are: preparation for 2:30 math class; case management for students A.B. and C.D.; supervising aide for E.F.; special education staff meeting and IEP meetings. If the activity performed during the time block usually relates to a specific student or number of students, then the student(s) should be indicated.

- 3) The caseload list should be reviewed to make sure that it includes all students listed on the sample weekly schedule. Also, if there are multiple students with the same initials, it is recommended that the sample schedule differentiate when the staff person is serving A. B. the first grader from when he/she is serving A. B. the sixth grader. Circling or asterisking one set of the initials could differentiate the two students. The same notation should be used on the caseload list such as using the middle initials – A.E.B. versus A.L.B.

Remember that core staff documentation can only be used for staff who are designated as core staff for their complete work schedule time. It is easier and recommended that a staff person designated as core staff for only part of his/her time to use time studies to document his/her time.

Core Staff Designation
For School Year 2003-2004
For School District: **City Union High School**

Name	Position Title	FTE Designated as Core Staff		If partial year, indicate dates of designation.
		FTE for Prof.	FTE for Aides	
Jane Jones	Consulting Teacher	1.00		
Tammy Thompson	Speech/Language Pathologist	0.30		
Leslie Little	Resource Room Teacher	0.20		
Ann Atom	Para-educator		0.30	
Lester Lamb	Para-educator		0.50	
Janice Jets	Para-educator - period of 8/27 to 12/19		0.20	One position; Patsy replaced Janice 1/3
Patsy Parks	Para-educator - period of 1/3 to 6/11		0.20	
William Wonka	Para-educator		0.30	
Marna May	Speech aide		1.00	
Connie Counts	Speech aide		0.20	
Total FTE's Designated (not to exceed FTE's established by the Vermont Dept. of Education)		1.50	2.70	
The core staff designation in effect for the school year is as shown above.				
Signed: Morton Maxwell				Date: March 30, 2004

CORE STAFF DOCUMENTATION

For School Year 2003-2004

Name: Jane Jones

Complete Sample Weekly

School District: City Union High School

Schedule on Reverse Side

Position:	Consulting Teacher
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For Core Staff Time

FTE or % of time worked per contract: 100%

FTE designated as "Core Staff": 1.0 X Prof.

_____ Aide

If the "Core Staff" FTE does not cover all of the contracted time for the employee, indicate below what part of the employee's time is covered by the "Core Staff" designation either as specific days or show on sample weekly schedule on back of this form the time covered by the core staff designation:

The following is a list of those students served during the school year under my "Core Staff" designation:

Services Being Performed Based on:

Student's Name and ID Number		IEP	504 Plan	EST Plan	Other-Explain
Amy Anderson	1#####	X			
Adam Apple	1#####		X		
Brad Bacon	1#####		X		
Chad Copper	1#####	X			
David Deen	1#####	X			
Dan Ditto	1#####		X		
Larry Lamb	1#####	X			
Jean Jasper	1#####	X			
Nate Nelson	1#####	X			
Neil Norton	1#####		X		
Opal Orvis	1#####		X		
Paul Paste	1#####	X			
Stan Snoop	1#####	X			
Val Vessell	1#####	X			
Betty Boost	1#####			X	
Sandra Smiley	1#####			X	
Arnie Amps	1#####			X	
Kerry Koop	1#####			X	
Tim Thumb	1#####			X	
George Gosh	1#####			X	
Kevin Koop	1#####			X	
Billy Boys	1#####			X	
Michael Most	1#####			X	

(Note: **bold** denotes students receiving IEP services; *italic* denotes students served under 504 or EST Plan.)

The above information is an accurate reflection of students that I worked with as a designed Special Education "Core Staff" person.

Signed: *Jane Jones*

Date: *March 1, 2004*

Sample Core Staff Weekly Schedule					
For School Year 2003-2004					
In the grid below, indicate the duties being performed and the students being served for each time block.					
	Monday	Tuesday	Wednesday	Thursday	Friday
Period 1 Starting at 7:50 Ending at 8:00	<-----Teacher Advisor Period -----> Amy A., George G., Kevin K., Larry L., Adam A., Michael M., Billy B. and David D. Attendance, announcements and work on issues with individual students				
Period 2 Starting at 8:05 Ending at 8:45	Reading Skills Amy A., Jean J. <i>Larry L., Betty B.</i> <i>Tim T. & Adam A.</i>	Case Management Time for TA Students	Reading Skills Amy A., Jean J. <i>Larry L., Betty B.</i> <i>Tim T. & Adam A.</i>	Case Management Time for TA Students	Reading Skills Amy A., Jean J. <i>Larry L., Betty B.</i> <i>Tim T. & Adam A.</i>
Period 3 Starting at 8:50 Ending at 9:30	English <i>Brad B., Chad C.</i> <i>Betty B., Tim T.,</i> <i>Sandra S., Val V.</i> <i>Michael M.</i>	English <i>Brad B., Chad C.</i> <i>Betty B., Tim T.,</i> <i>Sandra S., Val V.</i> <i>Michael M.</i>	English <i>Brad B., Chad C.</i> <i>Betty B., Tim T.,</i> <i>Sandra S., Val V.</i> <i>Michael M.</i>	English <i>Brad B., Chad C.</i> <i>Betty B., Tim T.,</i> <i>Sandra S., Val V.</i> <i>Michael M.</i>	English <i>Brad B., Chad C.</i> <i>Betty B., Tim T.,</i> <i>Sandra S., Val V.</i> <i>Michael M.</i>
Period 4 Starting at 9:35 Ending at 10:15	Social Studies Amy A., Jean J. <i>Larry L., Betty B.</i> <i>Kerry K., Billy B.</i> <i>George G.</i>	Social Studies Amy A., Jean J. <i>Larry L., Betty B.</i> <i>Kerry K., Billy B.</i> <i>George G.</i>	Social Studies Amy A., Jean J. <i>Larry L., Betty B.</i> <i>Kerry K., Billy B.</i> <i>George G.</i>	Social Studies Amy A., Jean J. <i>Larry L., Betty B.</i> <i>Kerry K., Billy B.</i> <i>George G.</i>	Social Studies Amy A., Jean J. <i>Larry L., Betty B.</i> <i>Kerry K., Billy B.</i> <i>George G.</i>
Period 5 Starting at 10:20 Ending at 11:00	History <i>Betty B., Paul P.</i> <i>Stan S., Kevin K.</i>	Study Skills <i>Adam A., Brad B.,</i> <i>Arnie A., Tim. T.,</i> <i>Sandra S.</i>	History <i>Betty B., Paul P.</i> <i>Stan S., Kevin K.</i>	Study Skills <i>Chad C., Dan D.</i> <i>Opal O., Neil N.</i> <i>Val V.</i>	Study Skills <i>Jean J., Nate N.,</i> <i>Kerry K., Michael M.</i>
Starting at 11:05 Ending at 11:25	Lunch	Lunch	Lunch	Lunch	EST Team Meeting
Period 6B Starting at 11:30 Ending at 11:55	English <i>Adam A.</i>	English <i>Dan. D.</i>	English <i>Nate N.</i>	English <i>Kevin K.</i>	Lunch
Period 7 Starting at 12:00 Ending at 12:40	English <i>Adam A.</i> <i>David D.</i> <i>Neil N.</i>	English <i>Adam A.</i> <i>David D.</i> <i>Neil N.</i>	English <i>Adam A.</i> <i>David D.</i> <i>Neil N.</i>	English <i>Adam A.</i> <i>David D.</i> <i>Neil N.</i>	English <i>Adam A.</i> <i>David D.</i> <i>Neil N.</i>
Period 8 Starting at 12:45 Ending at 1:25	Social Studies <i>Chad C.</i> <i>Dan D.</i>	Social Studies <i>Chad C.</i> <i>Dan D.</i>	Social Studies <i>Chad C.</i> <i>Dan D.</i>	Social Studies <i>Chad C.</i> <i>Dan D.</i>	Social Studies <i>Chad C.</i> <i>Dan D.</i>
Period 9 Starting at 1:30 Ending at 2:15	English <i>Jean J.</i> <i>Opal O.</i>	English <i>Jean J.</i> <i>Opal O.</i>	English <i>Jean J.</i> <i>Opal O.</i>	English <i>Jean J.</i> <i>Opal O.</i>	English <i>Jean J.</i> <i>Opal O.</i>
Period 10 Starting at 2:15 Ending at 3:00	English <i>Amy A., Dan D.,</i> <i>Larry L., Arnie A.</i> <i>Paul P., Stan S.</i> <i>Kerry K., Billy B.</i>	English <i>Amy A., Dan D.,</i> <i>Larry L., Arnie A.</i> <i>Paul P., Stan S.</i> <i>Kerry K., Billy B.</i>	English <i>Amy A., Dan D.,</i> <i>Larry L., Arnie A.</i> <i>Paul P., Stan S.</i> <i>Kerry K., Billy B.</i>	English <i>Amy A., Dan D.,</i> <i>Larry L., Arnie A.</i> <i>Paul P., Stan S.</i> <i>Kerry K., Billy B.</i>	English <i>Amy A., Dan D.,</i> <i>Larry L., Arnie A.</i> <i>Paul P., Stan S.</i> <i>Kerry K., Billy B.</i>

Note: **bold** denotes students receiving IEP services; *italic* denotes students served under 504 or EST Plan.)

III. Time Study Documentation for Staff

The documentation for special education staff not designated as 100% core staff consists of:

- A time study for two weeks selected to be representative of the school year completed by the employee. The time study should show how time was used during each school period or service block for ten days and
- A caseload listing showing all the students that were being served by the staff member and whether the services being provided were required by the student's IEP, 504 plan, EST plan or other reason.

For the staff members designated as core staff for part of their time, the time studies must indicate the specific school periods or service blocks which make up the core staff FTE assigned to the staff member. In order for the staff to be evaluated by the auditors as core staff, the specific time blocks must be indicated by a solid line, highlighted by a marker or some other means. No changes will be allowed to time designated as core staff after the time studies are provided to the auditors. If core staff is not designated specifically on the time studies, it will not be treated by the auditors as core staff and may result in a portion of the staff person's salary disallowed.

A. Time Frame for Time Studies

Time studies should be completed for two full weeks. The two weeks selected can be two consecutive weeks or one can be in the fall and another one in the spring. The two weeks selected should be typical school weeks. This means that time studies should be planned to avoid times when unusual activities such as assessment testing, the beginning of the school year, holidays or the end of the school year are taking place. The two weeks are used as representative weeks and it is assumed that what happens during those two weeks happens in the same proportion for the remaining weeks in the school year.

If a specific person is not performing their normal duties during any day during the time study period, then they should not use that day as part of the time study. Some examples would be if the staff person took a day off due to illness or any other reason, if the staff member attended a training session instead of working their normal schedule, or if there is a snow day or an unusual school event that disrupted the normal schedule. The employee should instead document the same day of the following week that was missed. So if the employee was out sick on Thursday of the fall time study week, then they should use the following Thursday to complete their fall time study.

The requirement is a two-week (ten day) time study but the school district can elect to use a longer period for their time studies.

B. Completing Time Studies

The time studies can be completed on the forms provided by the Department of Education or school districts may use their own version as long as it provides all of the same information. The information must be completed at the top of the form indicating the school year, employee's name, position and school district as well as the week that the time study covers. The specific

dates need to be entered for each day of the week and the beginning and ending dates of each of the periods used. The periods should cover the employee's complete schedule. The only gaps between ending and beginning times should be the minutes between periods.

For each time block, staff indicate the activity that they are engaged in and indicate which students are being served if applicable. If a staff member is providing instruction in a subject matter area, the activity can be listed using the name of the subject such as "math" or "social studies". If a staff member is doing something else, a brief description of the activity needs to be listed. All of the students (usually by their initials) being served or which the activity relates to also need to be indicated for each block. The following shows a sample-completed block:

	Monday 11/03/03
Period 1 Starting at 7:45 Ending at 8:25	Reading A.B., C.D. & E.F.

C. Discussion of Activities

For a time study, the activity needs to be specific if it is other than teaching a subject. Unlike a sample weekly schedule which shows what is typically being done, the time study shows what specifically was being done during that time period. Therefore the activity should be specific such as special education evaluation, initiating annual IEP process, reviewing student progress, planning instruction, grading papers, etc. instead of using general terms such as "case management". If a staff member was working on a special education evaluation, the notation should include the specific student. If the activity was contacting parents, again the specific students should be noted. If the staff person is meeting with another staff member, the purpose of the meeting should be noted instead of just indicating "meeting with Z.Y."

It is important that the activity is clear to a person who picks up the time study and does not know your school such as an auditor. For example, it is assumed that "lunch" means that is the time that an employee is allowed to eat his/her lunch. So if the activity is lunchroom supervision, the description needs to be more specific such as general lunch duty.

A school district may find it useful to develop a list of abbreviations for activities to use on their time studies. If abbreviations are used, the list along with what they stand for should be attached to the time study. It is impossible for the auditors to know what abbreviations mean without the information being provided.

D. Caseload List

The staff member's caseload list must be provided and is on the back of the forms recommended by the Department. The list should include all students that the staff member serves during the school year. The information required is the student's name and ID number and an indication as to whether the service being provided to the student is based on the student's IEP, 504 plan, EST plan or for some other reason. If no explanation is given for students with a check in the "Other" column, it will be assumed that they are a regular education student with no plan.

E. Explanations

A space is provided at the bottom of the time study form to give additional information on any blocks of time which may need further explanation. For example if for the first period of the school day, the usual group is three students receiving IEP services and two students receiving EST services. However, on Monday one of the special education students is absent, you would want to explain the normal composition of the group so that it falls under the small group rule. The information should be specific and indicate the student by initial (and ID number) who was absent. It might say something like group consists of A.B., C.D., E.F., G.H. and I.F. – A.B. was absent on Monday.

IV. Review of Time Studies

The time studies performed by special education staff members must be reviewed during the school year to make sure that all the necessary information has been provided. The following lists a set of suggested steps for reviewing time studies.

A. Initial Review for Missing Information

The initial review should determine if all the information needed is on the time study. The following is a list of common information missing:

1. Missing time – if the beginning and ending time for periods are not correctly entered, there may be blocks of time missing. If period 1 is shown as ending at 9:10 but period 2 is not shown as starting until 9:35, the time study will not show the complete school day. The exception is that staff are not expected to document the time between classes.
2. Missing activities/subjects – each block needs to show an activity or subject if the activity is direct instruction.
3. Missing students – each block which relates to serving students should include an indication of students served. Initials are most often used to indicate students.
4. Caseload list incomplete – each student listed on the front of the time study should be listed on the back of the form with an indication as to whether the services being provided are required by the student's IEP, 504 plan or EST plan.

B. Adding Missing Information

When the time study has been reviewed, the time study should be returned to the employee to add the missing information. It is preferable to have an employee add information to his/her own time study. The statement above the signature still applies confirming that the information is accurate.

If the employee is unable to add the information, the employee's supervisor may add the missing information. The additions should be added in a way that it is clear that they were provided by a different person by using a different color ink pen or other method. The person adding the information should sign below the employee.

V. Calculating Allowable Portion of Staff Time Based on Documentation

The purpose of recording the work each special education staff person does is to determine what portion of his/her salary and benefits can be reported for special education reimbursement. Administrative staff need to review the time studies to calculate the portion of each employee's

salary and benefits that are eligible on the final Special Education Expenditure Report for the year. Payroll reports alone are not sufficient documentation to claim special education expenditure reimbursement.

A. Time Worked by the Employee

To determine what portion of a person's salary is allowable, the first step is to determine the amount of time worked for the period covered by the time study. This should include the time from the beginning to the end of the employee's normal schedule excluding break time such as employee lunch break. So if the employee works from 8:15 to 2:30 with a 15-minute lunch break, then the hours worked would be 6 hours or 360 minutes per day. This would make the hours worked per week 1,800 minutes. If this was the same for the both weeks of the two week time study, 3,600 minutes would be used as the base to see what portion is allowable.

B. Reviewing Time to Determine What is Allowable

To determine the amount of allowable time, the blocks need to be reviewed using either the core staff criteria or the non-core staff criteria. The following is the criteria for blocks of time designated as **Core Staff**:

Students Being Served in Time Block	Portion Considered Special Education Eligible
K-12 students receiving IEP services – either individually or in groups	100% allowable
K-12 students receiving 504 services – either individually or in groups	100% allowable
K-12 students receiving EST services – either individually or in groups	100% allowable
Groups of K-12 students all receiving either IEP, 504, or EST services	100% allowable
Groups of K-12 students including IEP, 504 or EST services and others	% allowable is calculated based on # of students receiving IEP, 504, and EST services divided by total # in the group
K-12 students receiving services but not on IEP, 504 Plan or EST Plan – either individually or in groups	Disallowed
Note: the above does not apply to special class programs	

The blocks that represent core staff time must be designated on the time study as core staff time and the FTE computed and shown on the top of the form. The calculation would need to be done for the complete time study period. The calculation is shown below for the sample time study:

Day of Time Study	Minutes of Core Staff time	Total Minutes
Monday	95 minutes	360 minutes
Tuesday	95 minutes	360 minutes
Wednesday	120 minutes	360 minutes
Thursday	95 minutes	360 minutes
Friday	95 minutes	360 minutes
Total Week	500 minutes	1800 minutes

The core staff FTE assigned is computed as follows for a full-time employee:

$$\text{Core Staff FTE} = \frac{\text{\# of minutes performing core staff work}}{\text{total \# work minutes in the period}} = \frac{500}{1800} = .28$$

For part-time employees, the number of minutes of core staff time needs to be divided by the minutes worked by full-time staff during the period.

The following is the criteria for blocks **not designated as core staff**:

Students Being Served in Time Block	Portion Considered Special Education Eligible
K-12 students receiving IEP services – either individually or in groups	100% allowable
Individual K-12 students receiving 504 or EST services or not on a plan	Disallowed
Groups of eight or fewer K-12 students with the majority (more than half) receiving IEP services	100% allowable
Groups of eight or fewer K-12 students with half or less of them receiving IEP services	% allowable is calculated based on # of students receiving IEP services divided by the total # in the group
Groups of nine or more K-12 students with some of the students receiving IEP services	% allowable is calculated based on # of students receiving IEP services divided by the total number in the group unless service provided is considered a regular education service
Note: the above does not apply to special class programs	

For special education instruction **in a self-contained or separate day program**:

$$\% \text{ Allowed} = \frac{\text{\# of students receiving IEP services from program}}{\text{total \# of students receiving services from program}}$$

The calculation for special education program staff can either be done for the program as a whole or for the specific time blocks during the day if there is considerable variation in the students served by different staff members in the special class program.

B. Other Provisions for Determining Allowable Time

In addition to the above criteria, there have been a number decisions made concerning allowable time which are listed below:

1. **Covering general duties such as recess duty, lunchroom duty, bus duty, etc.** is not an allowable special education cost. These are necessary for the whole student body and should be covered by funds other than special education. The only exception that has been made is if special education staff share in duties on a rotating basis and the special education staff do not cover a disproportionate share of the duties. For example, if a school assigns all recess and lunch duty to aides on a rotating basis, this would not be allowable as the vast majority of aides employed by most schools are special education aides so special education would be bearing the bulk of the recess and lunch duty. If all teachers and aides or all teachers are assigned duties on a rotating basis, that is generally allowable.

2. **Coverage for lunch and recess for individual special education students** is considered an allowable special education cost if the service is required by the student's IEP. The IEP would need to clearly state that the student is to receive services during those specific periods or is to receive individual aide services for the whole school day. If the service is not required by the student's IEP, it will not be considered an allowable service.

3. **If a special education staff person does not perform their regular duties but substitutes for another staff member**, the determination as to whether the time spent as a substitute is allowable depends on the work performed as a substitute. If a special education para-professional substituted for a regular education teacher for half of the day because the teacher left due to illness, that half of day is not allowable as special education time. The preferred system is to have time spent performing regular education substitute duties paid as a regular education expense.

4. **A special educator teaching a whole class** is not considered an allowable special education cost. The small group rule allows a special educator for blocks of time not designated as core staff time to work with a group of eight or less as long as the majority of students are receiving services required by their IEPs. However, the small group rule does not extend to whole regular education classes.

5. **Whether time special education staff spent attending meetings is allowable depends on the purpose of the meeting.** When the time studies are completed, it is important that not only the meeting is indicated but the purpose of the meeting as well. So if Sally Smith is meeting with para-educator Cathy Cap and the purpose of the meeting is to provide supervision of Cathy's work with student A.B. and work on ways to implement specific behavior techniques with A. B., the time study should at least indicate "re student A. B". The following includes some specifics regarding what is considered allowable:
 - Staff meeting time is allowable if all staff are required to attend.
 - Meeting of special education staff for in-service training or to work on specific special education projects are considered allowable.
 - IEP meetings and other meetings related to the special education process for individual students are allowable.

6. **Team teaching with a special educator and a regular educator working with a whole class is not an allowable special education cost.** In a team teaching situation when a whole class is being taught, the time of the special educator providing services to the class is not considered a special education allowable cost even if an IEP service is being provided as instruction is being provided to all students in the class. It is difficult to develop a rule that would allow a team teaching situation without allowing for the teaching of a regular education class.

Employee - Time Study					
For School Year 2003-2004					
Name:	Nancy Nicholby		For Week of: Nov. 3, 2003		
Position:	Instructional Assistant				
School District:	City Elementary School		Core Staff: .3 FTE		
In the grid below, indicate the duties being performed and the students being served for each time block. On the back of the form, indicate the students' ID number and whether services are being delivered based on IEP, 504 Plan, EST Plan or other reason.					
	Monday <u>11/03/03</u>	Tuesday <u>11/04/03</u>	Wednesday <u>11/05/03</u>	Thursday <u>11/06/03</u>	Friday <u>11/07/03</u>
Period 1 Starting at 8:15 Ending at 9:05	Reading Paul P.	Math Dennis D. Martin M. Kathy K.	Writing 8:15-8:45 Kara K. Reading 8:45-9:30 Paul P.	Reading Paul P.	Math Dennis D. Martin M. Kathy K.
Period 2 Starting at 9:05 Ending at 9:55	Math Steve S.	Math Paul P.	Prep. Time 9:30on for Grade 1 & 2 Math Classes	Math Steve S.	Math Steve S.
Period 3 Starting at 9:55 Ending at 10:45	Grade 1 Math Kara K. Mandy M. Patsy P.	Grade 1 Math Kara K. Mandy M. Patsy P.	Grade 1 Math Kara K. Mandy M. Patsy P.	Grade 1 Math Kara K. Mandy M. Patsy P.	Grade 1 Math Kara K. Mandy M. Patsy P.
Period 4 Starting at 10:45 Ending at 11:00	Lunch	Lunch	Lunch	Lunch	Lunch
Period 5 Starting at 11:00 Ending at 11:30	Recess Duty	Recess Duty	Recess Duty	Recess Duty	Recess Duty
Period 6 Starting at 11:30 Ending at 12:15	Grade 2 Math Peter P. Sam S.	Grade 2 Math Peter P. Sam S.	Grade 2 Math Peter P. Sam S.	Grade 2 Math Peter P. Sam S.	Grade 2 Math Peter P. Sam S.
Period 7 Ending at 1:00	Social Studies Steve S.	Prep. Time classes	Social Studies Steve S.	Social Studies Steve S.	Prep. Time classes
Period 8 Starting at 1:00 Ending at 1:45	Clerical Guidance Office	Math Paul P.	Clerical Guidance Office	Math Paul P.	Clerical Special Ed. & Medicaid Paperwork
Period 9 Starting at 1:45 Ending at 2:30	Reading Emily E. Connie C. Andy A.	Reading Emily E. Connie C. Andy A.	Meeting with Alice Acton re Steve S. & Paul P.	Reading Emily E. Connie C. see explanation	Reading Emily E. Connie C. Andy A.
The above information is an accurate reflection of students that I worked with during this period.					
Signed:	Nancy Nicholby		Date:	11/8/2003	

The following shows the students being served on the front of the form and the reason for services.

Services Being Performed Based on:					
Student's Name and ID Number		IEP	504 Plan	EST Plan	Other-Explain
Dennis Dear	1#####	X			
Kara Kute	1#####	X			
Martin Mills	1#####	X			
<i>Patsy Pine</i>	1#####			X	
Paul Pelt	1#####	X			
<i>Sam Smiles</i>	1#####		X		
Steve Smith	1#####	X			
<i>Tom Trip</i>	1#####		X		
Connie Camp	1#####	X			
<u>Emily Erks</u>	1#####				X - Title 1 eligible but no Title 1 time
<i>Mandy Mills</i>	1#####			X	
<i>Peter Panda</i>	1#####			X	
<i>Kathy Kute</i>	1#####			X	
Andy Ants	1#####	X			

(Note: **bold** denotes students receiving IEP services; *italic* denotes students served under 504 or EST Plan; students with names underlined are students without a plan)

Explanations for periods of time on front which should be considered when allocating time between special education and general education.

Day of Week	Period	Explanation			
Thursday	9	Andy A. was sick on Thursday but normal reading group shown on Monday, Tuesday and Friday meets small group rule.			

D. Allowable Time Calculated

Once the time study has been reviewed to determine any blocks that are not allowable or only partially allowable, calculate the minutes of disallowed time for each day and total the minutes for that time study. To determine the portion of salary and benefits eligible, divide the disallowed minutes by the total time worked for the time study.

Day of Time Study	Minutes Disallowed	Total Minutes
Monday	75 minutes	340 minutes
Tuesday	30 minutes	340 minutes
Wednesday	75 minutes	340 minutes
Thursday	30 minutes	340 minutes
Friday	30 minutes	340 minutes
Total Week	240 minutes	1700 minutes

$$\% \text{ Disallowed} = \frac{\text{Minutes Disallowed for Week}}{\text{Total Minutes Worked for Week}}$$

E. Calculation of Allowable Salary and Benefits

The % disallowed is used to determine what portion of the special education staff person's salary and benefits can not be charged off to special education. If an employee with salary of \$44,200 and benefits of \$12,040 is found to be 18.2% disallowed, then \$8,044 of salary and \$2,191 of benefits would be charged to a program other than special education. The adjustment to disallow some of an employee's salary and benefits changed to special education should be made in the general accounting records.

VI. Retention of Staff Documentation Materials

The Department is recommending that the staff documentation materials be retained for three years after the end of the fiscal year to which they pertain.